

**WOULD TAX \$1,000,000  
GIFTS OF D. O. MILLS**

## State Comptroller Appeals From Ruling Exempting Christmas Presents.

The State Comptroller has prepared an annual form for the decision of Surro-

The Christmas gifts of \$1,000,000 each by the late D. Ogden Mills to his son, Ogden, and his daughter, Elizabeth, for their education and maintenance, and for all practical purposes the elder Mills showed intent to deliver the gifts during his lifetime, and for this reason they should not be taxed because they did not pass to the donees after death. The State Controller contends the gifts were not delivered until after the death of the donor.

In a letter to his son, Ogden, written from New York City on Jan. 1, 1909, Mr. Mills said: "I want to give you and your sister for your Christmas presents \$1,000,000 each. I think perhaps you will like to have the money in the form of stock. I will give you each 8,000 shares of Atchafson, making up the difference by check."

After the death of Mr. Mills, the power of attorney from his father to transact the latter's business and had virtual control over all his securities. He and his daughter, Elizabeth, had full control of the stock passed to them at once, as the son had access and control over the stock. But the State Controller maintains the stock in question remained unapportioned, undistributed and undelivered until after the death of the donor.

**Walter Scott Shepherd Alleges Undue Influence.**

The will executed by Scott B. Shepherd, who died at Caldwell, N. J., on July 2, 1924, was yesterday contested in the Surrogate's Court by Walter Scott Shepherd, a son of the testator. The contestant alleges his father was incompetent and unduly influenced at the time of the execution of the will. He also objects to the probate of the will here on the ground that the decedent was a resident of Caldwell, N. J.

The testator owned an entire estate, of more than \$20,000, to his son, Scott B. Shepherd, Jr., of Caldwell, N. J. He said regarding his other kin: "I make no provision in this will for my wife or for my children, because I have provided for my children for reasons which I deem good and sufficient."

**PHANTOM ESTATE WILLED.**

**Nothing to Show Amount of Property or Kin of Testator.**

A will executed by George Fauvel Giraoud was filed yesterday in the Surrogate's Court without petition or other record to show the amount of the estate, the testator's kin or the time of his death.

Giraoud gave \$100 and "my very own cigarette case marked To Fange from Gue" to my very dear pal, William Henry Keeping. He gave a Mrs. Mary E. de la Vigne Hotel, West Bank, East London, South Africa, (\$20

great and unforgettable kindness to me in 1901."

To the residue of his estate he willed to Mrs. Ellen Ann Hackett of 17 Palliser Court, Baron's Court, London, England, to hold in trust. After her death the principal is to go to her niece, Ada Helen Hackett.

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**MARQUIS F. DICKINSON.**

**Boston Lawyer Succumbs at Amherst, Aged 75.**

BOSTON, Sept. 18.—Marquis F. Dickinson, 75 years of age, one of the oldest members of the Massachusetts bar and for many years a prominent Boston attorney, died to-day at his summer home, North Amherst. He was born in Amherst January 15, 1840.

Mr. Dickinson prepared for college at Amherst Academy and Williston Seminary and graduated from Amherst Col-

latter to the Boston bar in the latter year. He was Assistant United States District Attorney in 1889 and 1890, and governor of the state of Amherst College and trustee of the Massachusetts Agricultural College. Mr. Dickinson had lectured on rural law at the Agricultural College and was the author of "Legislation on the Hours of Labor."

**Mrs. Selma M. Holman.**

NASHVILLE, Tenn., Sept. 18.—Mrs. Selma M. Holman, aged 47, and for thirty-five years the South's leading woman prohibition advocate, died today of appendicitis. In 1909, when Senator Carpenter was killed, she made a strong fight for a prohibition law in Tennessee and greatly influenced the Legislature in passing that action. She was prominent in the work connected with the W. C. T. U. organization.

**Hubert O. Fox.**

MOUNT VERNON, N. Y., Sept. 18.—Hubert O. Fox, widely known in the piano

who was born in Chicago in 1871, was the Eastern representative of the Wood & Brooks Company, piano action manufacturers. He was prominent among the Progressives of this city and was the candidate of that party for the office of mayor.

**DIED.**

FOX.—On Saturday, September 18, 1915, Hubert O. Fox, at his late residence, 157 Cottage Avenue, Mount Vernon, aged 44 years.

Funeral services at his late residence, Sunday at 2 o'clock. Interment Chicago. *Devoted papers please copy.*

RIGGS.—At New Haven, Conn., September 18, Medora, wife of the late E. Francis Riggs of Washington, D. C., and daughter of the late James S. Thayer of New York city, in the sixty-third year of her age.

Services will be held at St. John's Church, Washington, D. C., at 4:30 P. M., Monday, September 20.

denance, 815 Madison avenue, on Friday, September 17, wife of John Townsend Williams and daughter of the late Harvey S. Laidlaw.

Funeral Monday at convenience of the family.

**UNDERTAKERS.**

**FRANK E. CAMPBELL** 244 3 W  
239 9 W

**INFORMATION WANTED.**

JAMES F. McCUNE, who left New York City in 1872, would like to hear from the father of his son, who was a soldier in the Civil War. His wife's name was Hannah, and their children were: Mary Ann, Hannah, John and James and they lived in New York City, 100 West 42d Ave., New York City, 100 West 42d Ave. and also Patrick McCune, who lived in 47th Street, New York City. Also a number of children's names were John, Catherine, Thomas, William and John. Any information concerning the whereabouts of JAMES F. McCUNE, 314 Ridge Street, New York City, would be appreciated.